

Senate File 2372

S-5076

1 Amend Senate File 2372 as follows:

2 1. Page 1, after line 10 by inserting:

3 <Sec. \_\_\_\_\_. Section 423.2, Code 2022, is amended by adding  
4 the following new subsection:

5 NEW SUBSECTION. 13. The department shall adopt rules  
6 pursuant to chapter 17A to administer subsection 6, paragraphs  
7 "bu", "bv", and "bw".>

8 2. Page 2, by striking lines 19 through 23 and inserting:

9 <NEW SUBSECTION. 108. The sales price from the sale of  
10 feminine hygiene products. For purposes of this subsection,  
11 "feminine hygiene products" means tampons, panty liners,  
12 menstrual cups, sanitary napkins, and other similar tangible  
13 personal property designed for feminine hygiene in connection  
14 with the human menstrual cycle.>

15 3. Page 2, line 24, by striking <108.> and inserting <109.>

16 4. Page 3, after line 13 by inserting:

17 <Sec. \_\_\_\_\_. EFFECTIVE DATE. The following takes effect  
18 January 1, 2024:

19 The section of this division of this Act amending section  
20 423.3, subsection 47, paragraph "a", subparagraph (4).>

21 5. Page 6, after line 1 by inserting:

22 <Sec. \_\_\_\_\_. Section 422.7, Code 2022, is amended by adding  
23 the following new subsection:

24 NEW SUBSECTION. 6. a. For tax years beginning in the 2023  
25 calendar year, subtract the amount of federal income taxes  
26 paid during the tax year to the extent payment is for a tax  
27 year beginning prior to January 1, 2023, and add any federal  
28 income tax refunds received during the tax year to the extent  
29 the federal income tax was deducted for a tax year beginning  
30 prior to January 1, 2023. Where married persons who have filed  
31 a joint federal income tax return file separately for state tax  
32 purposes, such total shall be divided between them according  
33 to the portion of the total paid by each. Federal income taxes  
34 paid for a tax year in which an Iowa return was not required to  
35 be filed shall not be subtracted.

1     *b.* Notwithstanding any other provision of law to the  
2 contrary, amounts subtracted or added pursuant to this  
3 subsection shall not be included in the calculation of net  
4 income for purposes of section 422.5, subsection 3 or 3B, or  
5 section 422.13.

6     *c.* This subsection is repealed January 1, 2028.>

7     6. By striking page 7, line 29, through page 8, line 22.

8     7. By renumbering as necessary.

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DAN DAWSON